



CITY OF NEW FAIRVIEW FY 2022-2023 OPERATING AND CAPITAL BUDGET

Proposed: August 15, 2022



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ORDINANCE NO. 202209-02-245

AN ORDINANCE OF THE CITY OF NEW FAIRVIEW, TEXAS ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023, IN ACCORDANCE WITH THE CITY CHARTER AND STATE LAW; PROVIDING FOR THE FILING OF THE BUDGET AS REPRESENTED IN "EXHIBIT A"; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING A CUMULATIVE REPEALING CLAUSE; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Of New Fairview, Texas is a General law City; and

WHEREAS, pursuant to Section 102.006 of the Texas Local Government Code, the New Fairview City Council (the "**City Council**") held a public hearing on the proposed budget on September 6, 2022, at 7:00 p.m. at New Fairview City Hall, wherein interested citizens expressed their opinions concerning the proposed budget; and

WHEREAS, the City Council now wishes to adopt the proposed budget for the fiscal year beginning on October 1, 2022, and ending on September 30, 2023, through a record vote, pursuant to its Charter and state law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEW FAIRVIEW, TEXAS, THAT:

SECTION 1. INCORPORATION OF PREMISES

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. BUDGET ADOPTED

The budget of the City of New Fairview for the ensuing Fiscal Year beginning October 1, 2022, and ending September 30, 2023, as modified by the City Council, be, and the same is, in all things, adopted and approved as the said City of New Fairview budget for the Fiscal Year beginning the 1st day of October, 2022, and ending the 30th day of September, 2023. The City Administrator is hereby authorized to approve transfers between line items in any divisional budget which will neither decrease a program or service adopted in said budget, nor increase expenditures over the total amount of expenditures approved in said budget, in order to meet unanticipated expenditures within any program or service.

SECTION 3. FILING OF BUDGET

A true and correct copy of this Ordinance along with the approved budget as represented in attachment "**EXHIBIT A**", attached hereto and incorporated herein, and any amendments thereto, shall be filed with the City Secretary. In addition, the City Administrator is hereby directed to file or cause to be filed a true and correct copy of this Ordinance along with the approved budget as represented in Exhibit A, and any amendments thereto, in the office of the County Clerk of Wise County, Texas, as required by law.

SECTION 4. CUMULATIVE REPEALING CLAUSE

This Ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of New Fairview, Texas, as amended, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

SECTION 5. SEVERABILITY CLAUSE

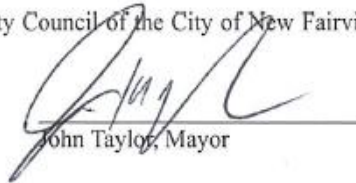
It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 6. EFFECTIVE DATE

This Ordinance shall become and be effective on and after its adoption; provided, however, that the City budget adopted herein shall have an effective date of October 1, 2022. The City Council of the City of New Fairview, Texas met in a public meeting on September 12, 2022, with a majority vote as follows:

Mayor- John R Taylor	Yea	Nay	Abstain	Absent
Mayor Pro Tem Steven King	<u>Yea</u>	Nay	Abstain	Absent
Council Member Harvey Burger	Yea	<u>Nay</u>	Abstain	Absent
Council Member John Fissette	<u>Yea</u>	Nay	Abstain	Absent
Council Member Walter Clements	<u>Yea</u>	Nay	Abstain	Absent
Council Member Jimmy Royston	Yea	<u>Nay</u>	Abstain	Absent

PASSED AND APPROVED by the City Council of the City of New Fairview, Texas on this the 12th day of September 2022.


John Taylor, Mayor

ATTEST:


Brooke Boller, City Secretary

**Fiscal Year (FY) 2022-2023 Budget Memo
Submitted to: The Mayor and City Council on August 15,
2022.**

**The following statement is provided in accordance with
Texas Local Government Code 102.005:**

FY 2023 Tax Rate Calculations:

Property Tax Rate:	\$.261384/100
Maintenance & Operation Rate:	\$.212043/100
Interest & Sinking Rate:	\$.049341/100
No New Revenue Rate:	\$.198932/100
No New M & O Rate:	\$.149591/100
Voter Approved Rate:	\$.261384/100
City Debt Obligations secured by Property Taxes	\$ 144,625

FY 2022 Tax Rate Calculation:

Property Tax Rate:	\$.300000/100
No New Revenue Tax Rate:	\$.300000/100
No New Revenue M & O Rate:	\$.300000/100
Voter Approved Rate	\$.300000/100
City Debt Obligations secured by Property Taxes	\$ 0

This budget will raise more revenue from property taxes than last year's budget by \$231,964 which is a 40.07% increase from last year's budget. The property tax revenue to be raised from new property added to the tax rolls this year is \$68,459.

Prepared by:

John Cabrales
City Administrator

Brooke Boller
City Secretary

Susan Greenwood
Court Administrator

Joshua Barnwell
Operations Administrator

Elected Officials

John R Taylor, Mayor
Terms Expires: May 2023
john.taylor@newfairview.org

Harvey Burger, Place 1
Term Expires: May 2024
harvey.burger@newfairview.org

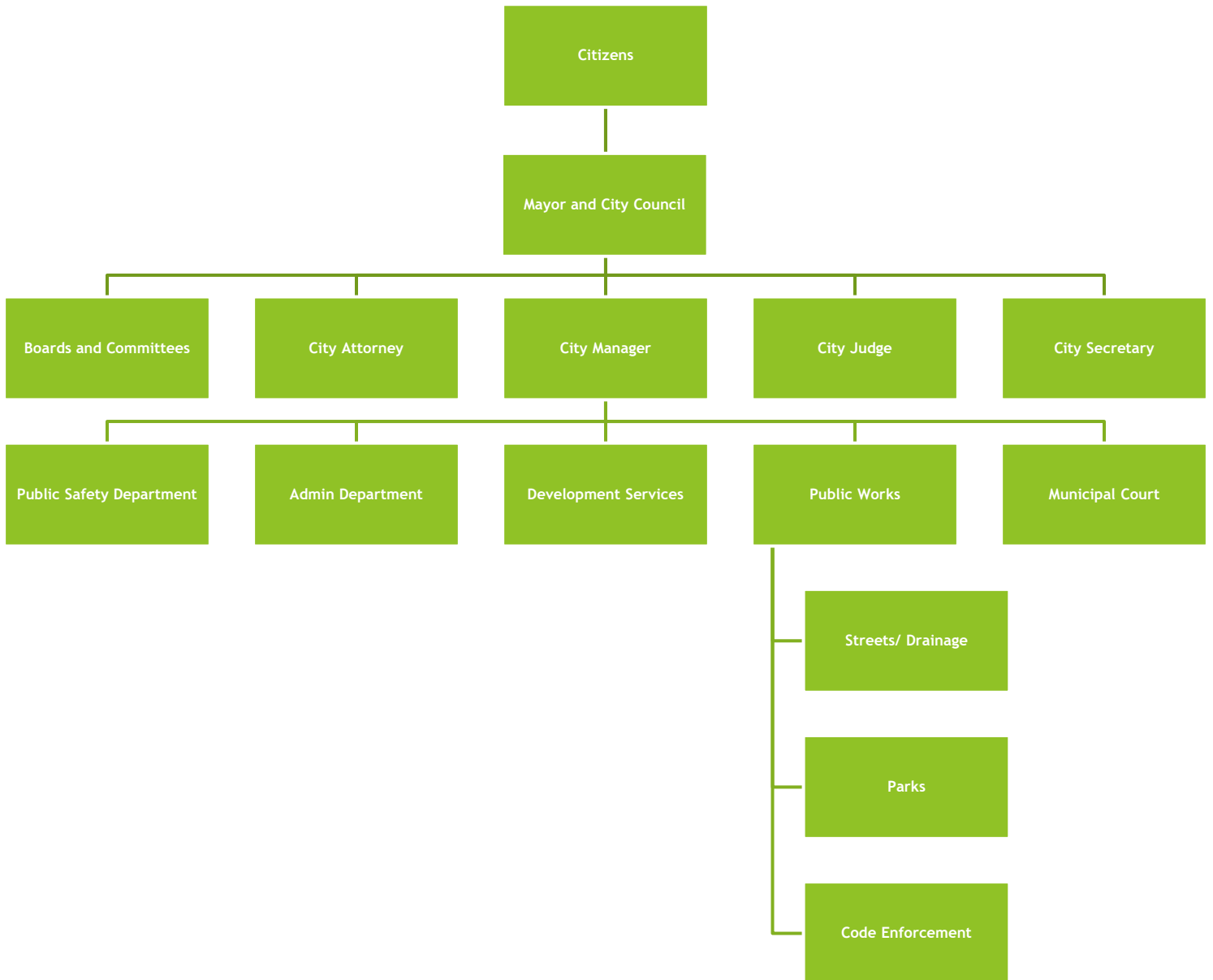
John Fissette, Place 2
Term Expires: May 2023
john.fissette@newfairview.org

Walter Clements, Place 3
Term Expires: May 2023
walter.clements@newfairview.org

Steven King, Mayor Pro Tem, Place 4
Term Expires: May 2023
steven.king@newfairview.org

Jimmy Royston, Place 5
Term Expires: May 2024
jimmy.royston@newfairview.org

Organizational Chart for FY 2022-2023



Boards and Commissions

Planning & Zoning Commission

The Planning and Zoning Commission is an advisory body to the City Council that makes recommendations regarding the administration of the zoning ordinance, and the development of the comprehensive plan for the physical development of the city. Other duties include regulating zoning and ordinance amendments and platting.

FY 2022 – 2023 Budget Message

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

Introduction

As required by the Texas Local Government Code, I respectfully submit to you for your consideration the annual operating and capital budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023. This budget has been developed to allocate available resources to accomplish the goals and objectives of the City Council and City Boards and Commissions. This year's budget focuses on two of our most valuable assets, our infrastructure, and our employees. Throughout the following pages you will find an emphasis on making improvements to our aging public infrastructure, mainly our streets and the drainage that impacts our streets. You will also find an additional full-time position for the Public Works department and funding for temporary/seasonal contractors to assist with infrastructure improvement projects. There is also a five percent (5%) cost of living adjustment included for all employee's base salary to help the City stay competitive with surrounding communities and help with retention.

Formation of the Budget

The proposed budget is developed through an extensive process of meetings with department heads, reviewing requests received by city departments, and then prioritizing those requests in a manner that utilizes resources effectively, within fiscal constraints, while working to achieve the city's goals. A budget calendar is implemented to ensure we meet dates within the process and have discussions with the council through public budget workshops, including:

- July 18 Budget Workshop at Regular Council Meeting
- August 1 Budget Workshop at Regular Council Meeting
- August 15 Budget Workshop at Regular Council Meeting
- August 29 Budget Workshop at Special Council Meeting
- September 6 Public Hearing on Tax Rate and Budget at Regular Council Meeting
- September 12 Adoption of Tax Rate and Budget at Special Council Meeting
- September 29 Final Date to adopt a Budget

Proposed Tax Rate

This budget is based on a voter approved tax rate of \$0.261384/100. The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations. The proposed M&O Tax Rate is \$0.212043/100.
- Debt Rate (Interest & Sinking (I&S)): The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal

and interest on bonds and other debt secured by property tax revenue. The proposed I&S Tax Rate is \$0.049341/100.

This proposed tax rate is a \$0.038616 decrease (12.87%) from the current \$0.300000/100 tax rate.

Funds

City departments operate out of the General Fund, which provides what most citizens consider to be basic city services. This budget eliminated several departments from last year's budget that were not being utilized. This budget contains the following departments: City Council, Administration, City Secretary, Municipal Court, Planning and Development, Public Works, Code Enforcement, Public Safety and Parks & Recreation. The budget also contains the creation of several Special Revenue Funds including: Debt Services Fund, Road Impact Fee Fund, Court Security Fund, Juvenile Case Management Fund, Jury Fund, Court Technology Fund, Parks Grant Fund, and Capital Improvement Projects Fund.

Budget Highlights

The budget focuses on several City Council priorities including the maintenance of public infrastructure. There is \$135,000 budgeted for street maintenance, including the \$85,000 committed to leverage the \$350,000 in Community Development Block Grant (CDBG) funds for the drainage and road improvements to Wilson Court and Creasser Lane. There is also \$192,000 budgeted for the purchase of a new public works truck, a crack sealing trailer, and a hotbox trailer. These will all be used for the performance of more street maintenance including the patching of potholes with asphalt (hot mix).

There is a five percent (5%) Cost of Living Adjustment (COLA) for all employees. There is also a full time equivalent (FTE) maintenance technician that has been added to the Public Works Department. This brings the total number of full-time employees up to five. There is \$15,000 that has been added to the Public Works Department for contracting two temporary/seasonal employees that will help with public infrastructure improvements.

There is a significant increase to the Public Safety budget for the contracting of fire protection services with East Wise Fire Rescue and with Justin Volunteer Fire Department. Because the city is located within Wise County and Denton County, two different contracts are needed. There is also an increase to the contract deputies amount so that we can increase the number of contract deputies from Wise County Sheriff Office, under the Resident Deputy Program, for law enforcement services. We also hope to contract with Denton County for law enforcement services as well. There are also funds to make improvements to the Multipurpose Building that will benefit East Wise Fire Rescue and Wise County EMS since they both use the building. We have added funding to complete the installation of the extractor machine and dryer needed for the fire departments to clean their bunker gear.

We also have \$142,973 budgeted for the City's portion of the construction of the newly approved city park. This will leverage the \$150,000 Texas Parks and Wildlife grant and the approximately \$71,000 developer donation for the park pavilion. There have also been funds added for Special Events that will take place throughout the year.

Conclusion

In closing, I think we are making some good progress in the maintenance and improvement of our public infrastructure. We are wrapping up the \$3,000,000 street project bond for the Chisolm Hills and moving forward with the improvement to Graham Road, Wilson Court and Creasser Lane. We are also managing the growth of our community with the various subdivision developments going on in the community, but still trying to keep it country.

I would like to extend my thanks to our City Secretary, Brooke Boller, City Operations Administrator, Joshua Barnwell, Municipal Court Administrator, Susan Greenwood, and our contract Finance Director, Michele Sanchez, for all their work on the preparation of this budget.

I also want to thank the City Council and the residents of New Fairview for the honor and privilege of serving as the City Administrator. I appreciate the trust and confidence that has been bestowed on me and I look forward to implementing this budget to the best of my abilities.

FY 2022-2023 Budget Overview General Fund

Revenues

Property Tax

Approximately 37% of the total General Fund revenue is generated from ad valorem taxes. The certified value for FY 2022 – 2023 is \$293,108,211.

The FY 2022-2023 Budget includes a decrease in the overall tax rate of .038616. The proposed tax rate of \$0.261384/ per \$100 of assessed evaluation is above the No New Revenue tax rate of \$0.198932/ per \$100 assessed evaluation of the proposed tax rate.

Sales Tax

The third largest revenue source in the General Fund is sales tax. The FY 2021-2022 year-end estimate of \$397,777 is 32.59% greater or \$97,777 above budgeted revenue. The FY 2022-2023 Budget projects that sales tax revenues are going to decrease slightly to \$361,000 due to a projected slowing down in the economy next year.

Permits

The second largest revenue source in the General Fund are permits. These include building, septic, annexation, and contractor registrations. The FY 2021-2022 year-end estimate of \$862,121 is 32.63% greater or \$4212,121 above budgeted amount. The FY 2022-2023 Budget projects that permits will decrease to \$517,600 due to an anticipated slowing down of residential home construction next year.

Franchise Fees

These are the fees that are collected from utility providers as a form of “rent” for the utilities to use city rights-of-ways. The FY 2021-2022 year-end estimate of \$69,295 is 27.84% or \$19,295 above budgeted amount. The FY 2022-2023 Budget projects there will be a slight increase (\$71,795) due to more customers being added onto CoServ, Frontier Waste and Atmos Energy due to the new residents at Paloma Ranch.

Fines and Fees

This covers the Municipal Court fines and fees assessed. We have not been writing many traffic citations or any code enforcement citations this year so the FY 2021-2022 year-end estimate of \$6,774 is 66.13 or \$13,226 below the budget amount. The FY 2022-2023 Budget projects there will be a slight increase (\$10,000) due to more citations being issued for traffic violations and code enforcement. The City has been working on making improvements to the municipal court processes, increase the number of contract law enforcements deputies, and have restarted our code enforcement department.

Other Revenue

When we receive unanticipated funds such as refunds or sponsorships, they get placed into Other Revenue. We did not budget for any revenue into this account for FY 2021-22 and we estimate we are going to end the year at \$8,806 mainly due to sponsorships. The FY 2022-2023 Budget projects there will be \$159,000 with about \$72,000 from a sponsorship for the construction of the park pavilion.

**General Fund
Revenues & Expenditure Summary**

	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimated	FY 2022-2023 Proposed
Property Tax Revenue Total	\$0.00	\$528,796.00	\$591,405.77	\$656,790.05
Sales and Mixed Beverage Tax	\$0.00	\$300,000.00	\$396,510.00	\$378,000.00
Franchise Fees Total	\$0.00	\$50,000.00	\$69,295.46	\$71,795.46
Permits Total	\$0.00	\$650,000.00	\$862,120.99	\$517,600.00
Fine and Fees Total	\$0.00	\$20,000.00	\$6,774.47	\$10,000.00
Other Revenue	\$0.00	\$0.00	\$8,806.31	\$159,000.00
Revenues Total	\$0.00	\$1,548,796.00	\$1,934,913.00	\$1,793,185.51
City Council	\$0.00	\$46,000.00	\$23,399.93	\$37,420.00
Administration	\$0.00	\$244,471.00	\$450,937.76	\$433,070.07
City Secretary	\$0.00	\$60,556.81	\$78,784.68	\$113,017.62
Finance	\$0.00	\$79,661.00	\$0.00	\$0.00
HR & Risk	\$0.00	\$21,000.00	\$3,200.00	\$0.00
Information Technology	\$0.00	\$65,500.00	\$5,000.00	\$0.00
Municipal Court	\$0.00	\$30,663.00	\$65,546.71	\$103,666.21
Planning & Development	\$0.00	\$136,409.00	\$117,750.00	\$147,900.00
Public Works	\$0.00	\$392,199.00	\$387,227.27	\$648,519.45
Code Enforcement	\$0.00	\$85,949.00	\$4,625.00	\$34,135.00
Economic Development	\$0.00	\$11,500.00	\$1,500.00	\$0.00
Public Safety	\$0.00	\$290,000.00	\$62,623.49	\$111,320.00
Parks and Recreation	\$0.00	\$3,500.00	\$0.00	\$163,973.00
Communications & Public Relations	\$0.00	\$13,000.00	\$0.00	\$0.00
Non-Departmental Expenses	\$0.00	\$13,200.00	\$3,634.08	\$0.00
Expenses Total	\$0.00	\$1,457,358.81	\$1,204,228.93	\$1,793,021.35

Personnel

The full-time equivalents (FTE) will be five (5) employees.

City Personnel:

Department Personnel Full Time Equivalents (FTE)	FY 2022-2023 Proposed
Administration	1
City Secretary	1
Municipal Court	1
Public Works	2
Total	5

Chapter 380 Agreements

The City of New Fairview currently has one (1) Chapter 380 Economic Development Agreement with Sunrise, LLC. As a part of this agreement, the City agreed to share sales tax revenue with Sunrise, LLC at a 50/50 split for three (3) years to help offset the cost of the concrete construction of the first 815 linear feet of Graham Road. However, payment of the sales tax revenues will not begin until the Graham Road Improvements have been completed and all the Developer obligations in the Agreement have been met.

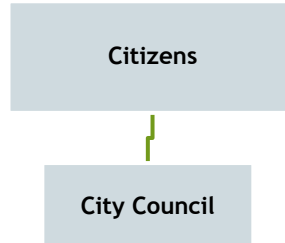
1. For the FY 2022-2023 it is projected that \$84,000 in sales tax will be remitted back to Sunrise, LLC, based on the project sales tax collections for this fiscal year.

Department Expenditures Information
General Fund
Fund- 01

Department Number	Department Name
2001	City Council
2002	Administration
2003	City Secretary
2007	Municipal Court
2008	Planning & Development
2009	Public Works
2010	Code Enforcement
2011	Public Safety
2013	Parks and Recreation

**City Council
General Fund
Department 2001**

The purpose of the City Council Department is to provide funding for training and materials for the elected officials of the city. The city council meets twice a month, to discuss City business, and reports to the citizens of New Fairview.



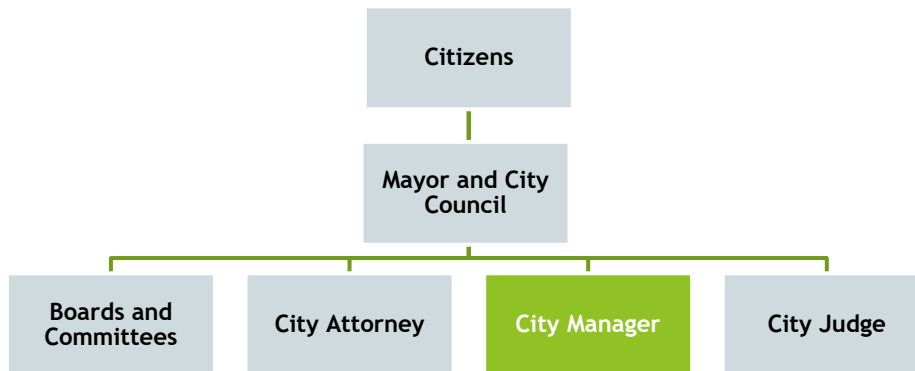
Changes to the City Council Budget:

- Moved city engineer and city planning expenses to Planning & Development
- Added office supplies
- Eliminated equipment, council supplies and miscellaneous supplies
- Increased elections expense for the November special election

Account Number	Account Description	2020-21 Actuals	2021-22 Adopted	FY 2021-22 Estimated	FY 2022-23 Proposed
01-2001-5108	Legal Expenses	\$0.00	\$15,000.00	\$17,500.00	\$15,000.00
01-2001-5109	City Engineer	\$0.00	\$2,500.00	\$0.00	\$0.00
01-2001-5110	City Planner	\$0.00	\$2,500.00	\$0.00	\$0.00
	Contract Labor Total	\$0.00	\$20,000.00	\$17,500.00	\$15,000.00
01-2001-5201	Office Supplies	\$0.00	\$0.00	\$677.95	\$2,000.00
01-2001-5202	Equipment	\$0.00	\$5,000.00	\$0.00	\$0.00
01-2001-5213	Council Supplies	\$0.00	\$1,500.00	\$217.21	\$0.00
01-2001-5299	Miscellaneous Supplies	\$0.00	\$1,500.00	\$0.00	\$300.00
	Supplies Total	\$0.00	\$8,000.00	\$895.16	\$2,300.00
01-2001-5307	Election Expense	\$0.00	\$3,000.00	\$1,406.56	\$5,000.00
01-2001-5310	Software	\$0.00	\$0.00	\$261.02	\$120.00
01-2001-5322	Training/ Dues/ Memberships	\$0.00	\$15,000.00	\$3,337.19	\$15,000.00
	Services Total	\$0.00	\$18,000.00	\$5,004.77	\$20,120.00
	Grand Total	\$0.00	\$46,000.00	\$23,399.93	\$37,420.00

**Administration Department
General Fund
Department 2002**

The purpose of the Administration Department is to provide leadership necessary for the implementation of City Council policy direction, administration of the organization, and delivery of service to the citizens of New Fairview. The department is responsible for over- seeing the management of day-to-day operations of the city and is comprised of the City Manager.



Changes to the Administrative Services Budget:

- Added information technology
- Added website expense
- Eliminated postage
- Moved in software cost from other departments
- Added rental equipment
- Added auditor costs
- Decreased professional services
- Added property tax collection, credit card fees, TML insurance, utilities, and miscellaneous expense
- Added costs for the Chapter 380 Economic Development Agreement

Account Description	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Estimated	FY 2022-2023 Proposed
Salaries		\$110,760.00	\$111,211.16	\$119,700.00
Longevity Pay		\$200.00	\$163.20	\$100.00
TMRS		\$12,570.18	\$23,572.51	\$7,636.86
Health Insurance		\$8,880.00	\$10,542.86	\$10,740.96
FICA - Payroll Taxes		\$7,634.70		\$9,157.05
Worker's Comp		\$300.00	\$49.40	\$400.00
Mileage		\$3,600.00	\$0.00	\$0.00
Unemployment		\$270.00		\$3,591.00
Deferred Compensation		\$10,000.00		\$6,000.00
LTD, STD and Life		\$1,056.00		\$456.00
Salaries & Payroll	\$0.00	\$155,270.88	\$145,539.14	\$157,781.87
Contract Labor		\$5,500.00	\$18,040.64	\$6,240.00
Legal Expenses		\$50,000.00	\$50,000.00	\$50,000.00
Information Technology		\$0.00	\$7,264.32	\$8,000.00
Website		\$0.00	\$11,025.00	\$10,000.00
Contract Labor Total	\$0.00	\$55,500.00	\$86,329.96	\$74,240.00
Office Supplies		\$2,500.00	\$2,807.47	\$2,500.00
Equipment		\$1,000.00	\$162.50	\$500.00
Postage		\$200.00	\$0.00	\$0.00
Miscellaneous Supplies		\$500.00	\$444.11	\$500.00
Supplies Total	\$0.00	\$4,200.00	\$3,414.08	\$3,500.00
Software		\$2,500.00	\$25,260.00	\$15,500.00
Equipment Rental			\$412.95	\$500.00
Training/ Dues/ Memberships		\$5,500.00	\$3,753.56	\$4,600.00
Auditor			\$3,500.00	\$7,000.00
Professional Services		\$21,500.00	\$0.00	\$5,000.00
Prop Tax Collection			\$12,600.00	\$14,200.00
Credit Card Fees			\$16,500.00	\$20,000.00
TML Insurance			\$9,767.66	\$8,430.20
Electric / Trash			\$1,607.13	\$2,000.00
Internet/Telephone			\$2,118.14	\$1,500.00
Miscellaneous Expense			\$111,241.20	\$33,618.00
Penalties Expense			\$28,893.94	\$1,200.00
Chapter 380			\$0.00	\$84,000.00
Services Total	\$0.00	\$29,500.00	\$215,654.58	\$197,548.20
Total	\$0.00	\$244,470.88	\$450,937.76	\$433,070.07

**City Secretary
General Fund
Department 2003**

The City Secretary Department is responsible for managing and posting all agendas, managing, and posting elections, and assisting with financial matters in the City.



Changes to City Secretary:

- All city secretary salary cost moved into this account
- Increased legal expenses
- Eliminated recording expense
- Added software costs for other departments
- Added equipment rental
- Increased training/ dues/ membership because two employees are now using this account
- Eliminated Ads/Marketing expense
- Added utilities cost

Account Description	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Estimated	FY 2022-2023 Proposed
Salaries	\$0.00	\$31,560.23	\$37,985.83	\$57,750.00
Longevity Pay	\$0.00	\$450.00		\$64.00
TMRS	\$0.00	\$3,765.12	\$4,441.20	\$3,684.45
Health Insurance	\$0.00	\$4,440.00	\$6,074.27	\$10,740.96
FICA - Payroll Taxes	\$0.00	\$2,378.46	\$2,873.88	\$4,417.88
Worker's Comp	\$0.00	\$100.00	\$41.93	\$320.00
Mileage	\$0.00	\$250.00	\$0.00	\$0.00
Unemployment	\$0.00	\$135.00		\$0.00
LTD, STD and Life	\$0.00	\$528.00		\$ 945.34
Salaries & Payroll Total	\$0.00	\$43,606.81	\$51,417.11	\$77,922.62
Legal Expenses	\$0.00	\$2,500.00	\$11,265.50	\$10,000.00
Contract Labor Total	\$0.00	\$2,500.00	\$11,265.50	\$10,000.00
Office Supplies	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Equipment	\$0.00	\$500.00	\$681.59	\$500.00
Postage	\$0.00	\$400.00	\$400.00	\$400.00
Signs	\$0.00	\$0.00	\$363.99	\$0.00
Miscellaneous Supplies	\$0.00	\$500.00	\$1,000.00	\$1,000.00
Supplies Total	\$0.00	\$3,400.00	\$4,445.58	\$3,900.00
Legal Notices	\$0.00	\$1,800.00	\$1,456.25	\$2,000.00
Recording	\$0.00	\$2,000.00	\$0.00	\$0.00
Software	\$0.00	\$2,250.00	\$2,696.14	\$7,695.00
Equipment Rental			\$0.00	\$1,000.00
Training/ Dues/ Memberships	\$0.00	\$4,000.00	\$5,009.76	\$7,500.00
Ads - Marketing	\$0.00	\$1,000.00	\$0.00	\$0.00
Election Expense	\$0.00	\$0.00	\$0.00	\$0.00
Electric / Trash	\$0.00	\$0.00	\$1,678.44	\$2,000.00
Internet/Telephone	\$0.00	\$0.00	\$805.92	\$1,000.00
Miscellaneous Expense	\$0.00	\$0.00	\$9.98	\$0.00
Services Total	\$0.00	\$11,050.00	\$11,656.49	\$21,195.00
Grand Total	\$0.00	\$60,556.81	\$78,784.68	\$113,017.62

Account Description	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimated	FY 2022-23 Proposed
Salaries	\$0.00	\$31,560.23	\$37,985.83	\$57,750.00
Longevity Pay	\$0.00	\$450.00		\$64.00
TMRS	\$0.00	\$3,765.12	\$4,441.20	\$3,684.45
Health Insurance	\$0.00	\$4,440.00	\$6,074.27	\$10,740.96
FICA - Payroll Taxes	\$0.00	\$2,378.46	\$2,873.88	\$4,417.88
Worker's Comp	\$0.00	\$100.00	\$41.93	\$320.00
Mileage	\$0.00	\$250.00	\$0.00	\$0.00
Unemployment	\$0.00	\$135.00		\$0.00
LTD, STD and Life	\$0.00	\$528.00		\$945.34
Salaries & Payroll Total	\$0.00	\$43,606.81	\$51,417.11	\$77,922.62
Legal Expenses	\$0.00	\$2,500.00	\$11,265.50	\$10,000.00
Contract Labor Total	\$0.00	\$2,500.00	\$11,265.50	\$10,000.00
Office Supplies	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Equipment	\$0.00	\$500.00	\$681.59	\$500.00
Postage	\$0.00	\$400.00	\$400.00	\$400.00
Signs	\$0.00	\$0.00	\$363.99	\$0.00
Miscellaneous Supplies	\$0.00	\$500.00	\$1,000.00	\$1,000.00
Supplies Total	\$0.00	\$3,400.00	\$4,445.58	\$3,900.00
Legal Notices	\$0.00	\$1,800.00	\$1,456.25	\$2,000.00
Recording	\$0.00	\$2,000.00	\$0.00	\$0.00
Software	\$0.00	\$2,250.00	\$2,696.14	\$7,695.00
Equipment Rental		\$0.00	\$0.00	\$1,000.00
Training/ Dues/ Memberships	\$0.00	\$4,000.00	\$5,009.76	\$7,500.00
Ads - Marketing	\$0.00	\$1,000.00	\$0.00	\$0.00
Election Expense	\$0.00	\$0.00	\$0.00	\$0.00
Electric / Trash	\$0.00	\$0.00	\$1,678.44	\$2,000.00
Internet/Telephone	\$0.00	\$0.00	\$805.92	\$1,000.00
Miscellaneous Expense	\$0.00	\$0.00	\$9.98	\$0.00
Services Total	\$0.00	\$11,050.00	\$11,656.49	\$21,195.00
Grand Total	\$0.00	\$60,556.81	\$78,784.68	\$113,017.62

**Municipal Court
General Fund
Department 2007**

The mission of The New Fairview Municipal Court is to serve all citizens in a courteous, efficient, and professional manner. Our service delivery provides case resolution through the judicial process, including enforcement. The court is dedicated to principles of fair and impartial justice administered with respect and equality. The Municipal Court is responsible for collecting fines, holding trials, and processing defensive driving, deferred dispositions, payment plans, and warrants.



Changes for Municipal Court Budget

- All court administrator salary cost moved into this account
- Increased cost for Training/Dues/ Memberships
- Reduced equipment cost
- Moved software costs to the Court Technology Fund
- Added equipment rental
- Increased training/dues/membership
- Added professional services, utilities and miscellaneous expense

Account#	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimated	FY 2022-23 Proposed
Salaries		\$9,036.00	\$21,319.84	\$50,232.00
Overtime		\$375.00	\$1,632.95	\$5,000.00
Longevity Pay		\$50.00	\$206.40	\$64.00
TMRS		\$1,071.00	\$2,829.25	\$3,204.80
Health Insurance		\$2,220.00	\$6,796.84	\$10,740.96
FICA - Payroll Taxes		\$176.00	\$1,723.66	\$3,842.75
Worker's Comp		\$38.00	\$49.40	\$320.00
Mileage		\$125.00	\$0.00	\$0.00
Unemployment		\$68.00		
LTD, STD and Life		\$264.00		\$561.70
Salaries & Payroll Total	\$0.00	\$13,423.00	\$34,558.33	\$73,966.21
Municipal Judge		\$2,000.00	\$2,400.00	\$2,400.00
Legal Expenses		\$5,000.00	\$6,733.28	\$5,000.00
Contract Labor Total	\$0.00	\$7,000.00	\$9,133.28	\$7,400.00
Office Supplies		\$1,500.00	\$1,500.00	\$1,500.00
Equipment		\$1,190.00	\$1,190.00	\$500.00
Postage		\$300.00	\$300.00	\$500.00
Signs		\$0.00	\$363.99	\$500.00
Miscellaneous Supplies		\$500.00	\$500.00	\$500.00
Supplies Total	\$0.00	\$3,490.00	\$3,853.99	\$3,500.00
Software		\$5,000.00	\$5,199.00	\$0.00
Equipment Rental			\$0.00	\$2,000.00
Training/ Dues/ Memberships		\$1,500.00	\$297.75	\$2,450.00
Municipal Judge Training		\$250.00	\$174.67	\$350.00
Professional Services		\$0.00	\$923.95	\$1,000.00
Electric / Trash		\$0.00	\$1,678.44	\$2,000.00
Internet/Telephone		\$0.00	\$805.92	\$1,000.00
Miscellaneous Expense		\$0.00	\$8,921.38	\$10,000.00
Services Total	\$0.00	\$6,750.00	\$18,001.11	\$18,800.00
Grand Total	\$0.00	\$30,663.00	\$65,546.71	\$103,666.21

**Planning and Development
General Fund
Department 2008**

Planning and development is responsible for coordinating land and building development throughout the city. In partnership with other City Departments, planning and development helps homeowners, business owners, and those in the commercial industry plan and execute development projects. This department does not have any City Employees, and all expenses are related to contract work.



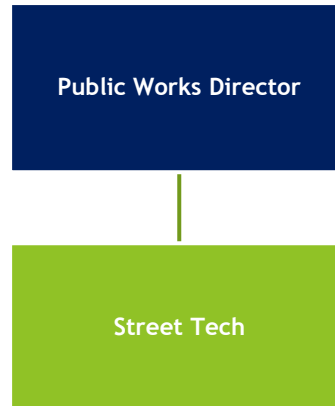
Changes to Permits and Development Services Budget:

- Salary costs moved out of department
- Increased contract labor
- Added office supplies, software and professional services

Account Description	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimated	FY 2022-2023 Proposed
Salaries		\$17,545.00	\$0.00	\$0.00
Overtime		\$526.00	\$0.00	\$0.00
Longevity Pay		\$100.00	\$0.00	\$0.00
TMRS		\$2,115.00	\$0.00	\$0.00
Health Insurance		\$4,440.00	\$0.00	\$0.00
FICA - Payroll Taxes		\$695.00	\$0.00	\$0.00
Worker's Comp		\$75.00	\$0.00	\$0.00
Mileage		\$250.00	\$0.00	\$0.00
Unemployment		\$135.00	\$0.00	\$0.00
LTD, STD and Life		\$528.00	\$0.00	\$0.00
Salaries & Payroll				
Total	\$0.00	\$26,409.00	\$0.00	\$0.00
Building Inspector		\$50,000.00	\$50,165.00	\$60,000.00
Legal Expenses		\$10,000.00	\$1,000.00	\$5,000.00
City Engineer		\$25,000.00	\$9,000.00	\$25,000.00
City Planner		\$25,000.00	\$41,000.00	\$40,000.00
Contract Labor Total	\$0.00	\$110,000.00	\$101,165.00	\$130,000.00
Office Supplies		\$0.00	\$0.00	\$1,500.00
Supplies Total	\$0.00	\$0.00	\$0.00	\$1,500.00
Software			\$585.00	\$700.00
Professional Services			\$16,000.00	\$15,700.00
Services Total	\$0.00	\$0.00	\$16,585.00	\$16,400.00
Grand Total	\$0.00	\$136,409.00	\$117,750.00	\$147,900.00

**Public Works Department
General Fund
Department 2009**

The Public Works Department is responsible for ensuring city streets are maintained and clear of debris. They perform street repair and maintenance such as patching and filling potholes. They also assist to create a safe and efficient street system by placing or maintaining street signs, signals, striping, painting, or other control mechanisms.



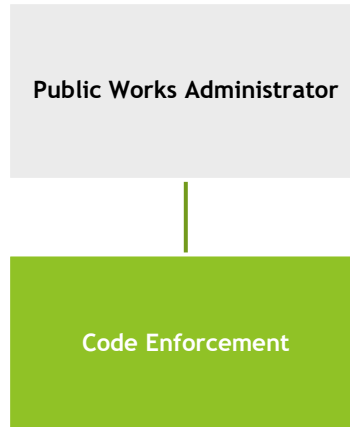
Changes to Public Works Department Budget:

- All public works salaries moved into this department and added a full-time maintenance technician
- Decreased contract labor
- Added public infrastructure and building inspector
- Increased office supplies and signs
- Decreased equipment and miscellaneous supplies
- Added postage and uniforms
- Increased equipment rental, training and building repairs
- Substantial increase for street maintenance with the \$85,000 transfer out to CIP Fund
- Increase to fuel and truck repairs due addition of second truck
- Added utilities to cover the increase cost due to EMS station
- Increased streetlights amount
- Added miscellaneous expense
- Added funds to finish out the TDLR compliance project
- Purchased truck, crack seal trailer and hot mix trailer
- Construction of new storage building

Account Description	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimated	FY 2022-2023 Proposed
Salaries		\$27,583.00	\$73,069.63	\$105,924.00
Part-time		\$0.00	\$0.00	\$0.00
Overtime		\$1,400.00	\$7,113.06	\$5,000.00
Longevity Pay		\$50.00	\$120.00	\$64.00
TMRS		\$2,877.00	\$8,296.40	\$6,757.95
Health Insurance		\$4,440.00	\$5,630.17	\$21,481.92
FICA - Payroll Taxes		\$1,111.00		\$8,103.19
Worker's Comp		\$325.00	\$49.40	\$640.00
Mileage		\$250.00	\$0.00	\$0.00
Unemployment		\$135.00		\$3,177.72
LTD, STD and Life		\$528.00		\$ 1,890.67
Salaries & Payroll	\$0.00	\$38,699.00	\$94,278.67	\$153,039.45
Contract Labor		\$60,000.00	\$1,111.75	\$15,000.00
Public Infrastructure		\$0.00	\$7,243.98	\$5,000.00
Building Inspector		\$0.00	\$750.00	\$750.00
City Engineer		\$20,000.00	\$0.00	\$0.00
City Planner		\$5,000.00	\$0.00	\$0.00
Contract Labor Total	\$0.00	\$85,000.00	\$9,105.73	\$20,750.00
Office Supplies		\$250.00	\$3,147.64	\$3,000.00
Equipment		\$10,000.00	\$10,000.00	\$7,500.00
Postage		\$0.00	\$360.88	\$500.00
Signs		\$5,000.00	\$7,775.00	\$8,000.00
Uniforms		\$0.00	\$0.00	\$3,500.00
Miscellaneous Supplies		\$3,000.00	\$1,000.00	\$2,000.00
Supplies Total	\$0.00	\$18,250.00	\$22,283.52	\$24,500.00
Software		\$0.00	\$112.63	\$0.00
Equipment Rental		\$2,500.00	\$1,761.30	\$5,000.00
Training/Dues/Member		\$1,000.00	\$2,307.00	\$4,410.00
Building Repairs		\$12,000.00	\$11,000.00	\$15,000.00
Road Maintenance		\$75,000.00	\$5,380.14	\$50,000.00
Fuel		\$5,000.00	\$5,338.74	\$8,000.00
Tractor/ Truck Repairs		\$5,000.00	\$6,500.00	\$8,000.00
Electric / Trash		\$0.00	\$5,160.00	\$12,000.00
Internet/Telephone		\$0.00	\$0.00	\$1,030.00
Street Lights		\$5,500.00	\$4,192.54	\$11,940.00
Miscellaneous Expense		\$0.00	\$1,289.66	\$1,500.00
Tolls		\$0.00	\$35.78	\$50.00
Services Total	\$0.00	\$142,250.00	\$84,497.19	\$162,930.00
CR4717		\$0.00	\$116,486.58	\$0.00
TDLR		\$0.00	\$24,766.00	\$10,300.00
LED Lights		\$0.00	\$809.58	\$0.00
City Projects Total	\$0.00	\$0.00	\$142,062.16	\$10,300.00
Vehicles - Capital				\$65,000.00
Equipment - Capital		\$108,000.00	\$35,000.00	\$92,000.00
Buildings - Capital				\$35,000.00
Capital Outlay Total	\$0.00	\$108,000.00	\$35,000.00	\$192,000.00
Transfer Out		\$144,625.00	\$0.00	\$85,000.00
Transfer Total	\$0.00	\$144,625.00	\$0.00	\$85,000.00
Grand Total	\$0.00	\$392,199.00	\$387,227.27	\$648,519.45

**Code Enforcement
General Fund
Department 2010**

Code Compliance oversees inspection, improvement, and rehabilitation of environmental hazards in public and private premises by determining the presence of fire or health hazards, nuisance violations, unsafe building conditions, and violations of any fire, health, or building regulation, statute, or ordinance.



Changes to the Code Compliance Budget

- All salary amounts moved to the Public Works Department
- Public infrastructure eliminated
- Added code enforcement cost
- Increased septic inspector cost
- Decreased animal control and abatement costs
- Added legal expenses
- Reduced abatement cost
- Added software, equipment rental, and training
- Added funds for Cleanup Days

Account Description	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimated	FY 2022-23 Proposed
Salaries		\$27,583.00	\$0.00	\$0.00
Overtime		\$1,400.00	\$0.00	\$0.00
Longevity Pay		\$50.00	\$0.00	\$0.00
TMRS		\$2,877.00	\$0.00	\$0.00
Health Insurance		\$4,440.00	\$0.00	\$0.00
FICA - Payroll Taxes		\$1,111.00	\$0.00	\$0.00
Worker's Comp		\$325.00	\$0.00	\$0.00
Mileage		\$250.00	\$0.00	\$0.00
Unemployment		\$135.00	\$0.00	\$0.00
LTD, STD and Life		\$528.00	\$0.00	\$0.00
Salaries & Payroll Total	\$0.00	\$38,699.00	\$0.00	\$0.00
Public Infrastructure		\$10,000.00	\$0.00	\$0.00
Code Enforcement		\$0.00	\$0.00	\$2,000.00
Septic Inspector		\$3,500.00	\$3,300.00	\$5,500.00
Animal Control		\$7,500.00	\$1,325.00	\$2,000.00
Legal Expenses		\$0.00	\$0.00	\$3,000.00
Abatement		\$25,000.00	\$0.00	\$15,000.00
Contract Labor Total	\$0.00	\$46,000.00	\$4,625.00	\$27,500.00
Postage		\$250.00	\$0.00	\$0.00
Signs		\$500.00	\$0.00	\$0.00
Miscellaneous Supplies		\$500.00	\$0.00	\$0.00
Supplies Total	\$0.00	\$1,250.00	\$0.00	\$0.00
Software				\$1,400.00
Equipment Rental				\$1,000.00
Training/Dues/Membership				\$1,760.00
Cleanup Days				\$2,475.00
Services Total	\$0.00	\$0.00	\$0.00	\$6,635.00
Grand Total	\$0.00	\$85,949.00	\$4,625.00	\$34,135.00

**Public Safety Department
General Fund
Department 2011**

The City of New Fairview contracts for Police, Fire, and EMS Services. They are responsible for protecting the citizens and visitors from the violent acts of others and protecting their property. This mission is accomplished through several strategies that include the prevention of crime whenever possible, the investigation of crime that has occurred, and the arrest of suspects including the preparation of case files to assist in the prosecution of the offender.



Changes for Public Safety Budget

- Increased amount for contracts with East Wise Fire Rescue and Justin Volunteer Fire Department
- Increased amount for law enforcements services with Wise County SO and Denton County SO
- Eliminated legal expense
- Eliminated equipment
- Reduced training
- EMS Buildout project completed so no more funds budgeted
- Added funds for improvements to the Multipurpose Building including the garage door openers, installation of a wall for EWFR extractor machines, and installation of safety lights at FM 407.

Account Description	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimated	FY 2022-23 Proposed
Contract Labor		\$35,000.00	\$2,000.00	\$37,400.00
Contract Deputies		\$30,000.00	\$17,655.89	\$44,000.00
Legal Expenses		\$5,000.00	\$0.00	\$0.00
Contract Labor Total	\$0.00	\$70,000.00	\$19,655.89	\$81,400.00
Equipment		\$110,000.00	\$0.00	\$0.00
Miscellaneous Supplies		\$0.00	\$940.38	\$0.00
Supplies Total	\$0.00	\$110,000.00	\$940.38	\$0.00
Training/Dues/Membership		\$35,000.00	\$0.00	\$2,200.00
Professional Services		\$0.00	\$0.00	\$0.00
Services Total	\$0.00	\$35,000.00	\$0.00	\$2,200.00
EMS Buildout		\$0.00	\$42,027.22	\$0.00
City Projects Total	\$0.00	\$35,000.00	\$42,027.22	\$0.00
Buildings - Capital		\$75,000.00	\$0.00	\$17,270.00
Buildings - Extractor Project		\$0.00	\$0.00	\$10,450.00
Capital Outlay Total	\$0.00	\$75,000.00	\$0.00	\$27,720.00
Grand Total	\$0.00	\$290,000.00	\$20,596.27	\$111,320.00

**Parks & Recreation Department
General Fund
Department 2013**

This department provides the maintenance and operations of the City’s parks and recreation services.



Changes to the Parks Budget:

- Added office and miscellaneous supplies
- Added equipment, equipment rental and miscellaneous expense
- Reduced building repairs
- Added special events funds
- Transferring out funds to cover the City’s portion of the new park construction cost

Account Description	FY 2020-21 Actuals	FY2021-22 Adopted	FY 2021-22 Estimated	FY 2022-23 Proposed
Office Supplies		\$0.00	\$0.00	\$500.00
Miscellaneous Supplies		\$0.00	\$0.00	\$500.00
Supplies Total	\$0.00	\$0.00	\$0.00	\$1,000.00
Equipment		\$0.00	\$0.00	\$1,000.00
Equipment Rental		\$0.00	\$0.00	\$4,000.00
Professional Services		\$0.00	\$0.00	\$0.00
Building Repairs		\$3,500.00	\$0.00	\$500.00
Miscellaneous Expense		\$0.00	\$0.00	\$4,000.00
Special Events		\$0.00	\$0.00	\$10,500.00
Services Total	\$0.00	\$3,500.00	\$0.00	\$20,000.00
Transfer Out		\$0.00	\$0.00	\$142,973.00
Transfer Total	\$0.00	\$0.00	\$0.00	\$142,973.00
Grand Total	\$0.00	\$3,500.00	\$0.00	\$163,973.00

Debt Service Fund

The Debt Service Fund provides for principal and interest payments for the City's General Obligation bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments. Resources include an applicable portion of the Ad Valorem Tax levy and related income.

For FY 2022-2023 debt service is budgeted at \$152,425.

All Outstanding I&S Debt

Date	Principle	Interest	Total
2/15/2023	0.00	28,537.50	28,537.50
8/15/2023	95,000.00	28,537.50	123,537.50
Period Ending	95,000.00	57,075.00	152,075.00
2/15/2024	0.00	27,112.50	27,112.50
8/15/2024	115,000.00	27,112.50	142,112.50
Period Ending	115,000.00	54,225.00	169,225.00
2/15/2025	0.00	25,387.50	25,387.50
8/15/2025	125,000.00	25,387.50	150,387.50
Period Ending	125,000.00	50,775.00	175,775.00
2/15/2026	0.00	23,512.50	23,512.50
8/15/2026	130,000.00	23,512.50	153,512.50
Period Ending	130,000.00	47,025.00	177,025.00
2/15/2027	0.00	21,562.50	21,562.50
8/15/2027	135,000.00	21,562.50	156,562.50
Period Ending	135,000.00	43,125.00	178,125.00
2/15/2028	0.00	19,537.50	19,537.50
8/15/2028	140,000.00	19,537.50	159,537.50
Period Ending	140,000.00	39,075.00	179,075.00
2/15/2029	0.00	17,437.50	17,437.50
8/15/2029	145,000.00	17,437.50	162,437.50
Period Ending	145,000.00	34,875.00	179,875.00
2/15/2030	0.00	15,262.50	15,262.50
8/15/2030	150,000.00	15,262.50	165,262.50
Period Ending	150,000.00	30,525.00	180,525.00
2/15/2031	0.00	13,012.50	13,012.50
8/15/2031	155,000.00	13,012.50	168,012.50
Period Ending	155,000.00	26,025.00	181,025.00
2/15/2032	0.00	11,462.50	11,462.50
8/15/2032	155,000.00	11,462.50	166,462.50
Period Ending	155,000.00	22,925.00	177,925.00
2/15/2033	0.00	9,912.50	9,912.50
8/15/2033	160,000.00	9,912.50	169,912.50
Period Ending	160,000.00	19,825.00	179,825.00
2/15/2034	0.00	8,952.50	8,952.50
8/15/2034	165,000.00	8,952.50	173,952.50
Period Ending	165,000.00	17,905.00	182,905.00
2/15/2035	0.00	7,962.50	7,962.50
8/15/2035	170,000.00	7,962.50	177,962.50
Period Ending	170,000.00	15,925.00	185,925.00
2/15/2036	0.00	6,772.50	6,772.50
8/15/2036	170,000.00	6,772.50	176,772.50
Period Ending	170,000.00	13,545.00	183,545.00
2/15/2037	0.00	5,582.50	5,582.50
8/15/2037	175,000.00	5,582.50	180,582.50
Period Ending	175,000.00	11,165.00	186,165.00
2/15/2038	0.00	4,270.00	4,270.00
8/15/2038	180,000.00	4,270.00	184,270.00
Period Ending	180,000.00	8,540.00	188,540.00
2/15/2039	0.00	2,920.00	2,920.00
8/15/2039	180,000.00	2,920.00	182,920.00
Period Ending	180,000.00	5,840.00	185,840.00
2/15/2040	0.00	1,480.00	1,480.00
8/15/2040	185,000.00	1,480.00	186,480.00
Period Ending	185,000.00	2,960.00	187,960.00
Grand Total	2,730,000.00	501,335.00	2,231,355.00

SPECIAL REVENUE FUNDS

Fund Number	Name of Fund
04	Debt Service Fund
05	Impact Fees
06	Building Security Fund
07	Juvenile Case Manger
08	Jury Fund
09	Court Technology Fund
10	Parks Grant Fund
11	Capital Projects Fund

**Debt Service Fund
Fund 04**

General

The Debt Service Fund is dedicated to the payment of bonds that the City has issued. All revenues from the I&S portion of the City Tax Rate are accounted for in this fund.

Policy

The Debt Service Fund is funded by Property Tax Revenue. This fund will be utilized to pay for a predetermined debt schedule. It is a combination of all Property Tax backed debt that the City of New Fairview currently has.

Condition

Presently, Debt Service Fund revenues and expenditures are recorded in a dedicated fund independent of the City's General Fund.

	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimate	FY 2022-23 Proposed
Starting Fund Balance	\$0.00	\$0.00	(\$143,383.75)	(\$288,340.89)
REVENUES				
Property Taxes-Current		\$0.00	\$0.00	\$144,622.52
Property Taxes- Delinquent		\$0.00	\$0.00	
Property Taxes- P&I		\$0.00	\$0.00	
Interest Income		\$0.00	\$0.00	\$500.00
Total Revenues	\$0.00	\$0.00	\$0.00	\$145,122.52
EXPENDITURES				
Paying Agent Fees			\$332.14	\$350.00
2021 CO Bond Principal	\$115,000.00	\$0.00	\$85,000.00	\$95,000.00
2021 CO Bond Interest	\$28,383.75	\$0.00	\$59,625.00	\$57,075.00
Total Expenditures	\$143,383.75	\$0.00	\$144,957.14	\$152,425.00
Net Change in Fund Balance	(\$143,383.75)	\$0.00	(\$144,957.14)	(\$7,302.48)
Fund Balance, Ending	(\$143,383.75)	\$0.00	(\$288,340.89)	(\$295,643.37)

**Roadway Impact Fee Fund
Fund-05**

General

Impact fees is an assessment imposed against new development to generate revenue for funding or recovering the costs of capital improvements or facility expansions necessitated by the new development. Roadway impact fees must be used for the roadway improvement plan, and projects or costs associated with projects that are for new growth.

Policy

Any property that has not been platted before the passage of impact fees are required to pay the fee now. Any properties that had been platted before the adoption of impact fees have one year grace period. Impact fees will be paid at the time the building permit is pulled.

Condition

Presently, roadway Impact Fees revenues and expenditures are recorded in a dedicated fund independent of the City’s General Fund.

	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2021-22 Estimate	FY 2022-23 Proposed
Starting Fund Balance	\$0.00	\$0.00	\$0.00	\$160,438.30
REVENUES				
Transporation Impact Fees		\$0.00	\$159,826.64	\$268,735.00
Interest Income		\$0.00	\$611.66	\$1,000.00
Total Revenues	\$0.00	\$0.00	\$160,438.30	\$269,735.00
EXPENDITURES				
Capital Outlay		\$0.00	\$0.00	\$200,000.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$200,000.00
Net Change in Fund Balance	\$0.00	\$0.00	\$160,438.30	\$69,735.00
Fund Balance, Ending	\$0.00	\$0.00	\$160,438.30	\$230,173.30

**Court Building Security Fund
Fund-06**

General

The Court Building Security Fund is dedicated and may only be spent on certain, statutorily defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Court Building Security Fund is dedicated and may only be spent on dedicated expenses for security personnel, services, and items related to buildings that house operation of municipal court.

Condition

Presently, the Court Security are recorded in the general fund, these funds will be moved to a dedicated fund independent of the City's General Fund.

	FY 2020 - 21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimate	FY 2022-23 Proposed
Starting Fund Balance	\$0.00	\$0.00	\$5,027.00	\$5,230.09
REVENUES				
Court Security Fee			\$198.00	\$294.00
Interest Income			\$5.09	\$10.00
Total Revenues	\$0.00	\$0.00	\$203.09	\$304.00
EXPENDITURES				
Contract Deputies			\$0.00	\$560.00
Equipment				\$2,500.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$3,060.00
Net Change in Fund Balance	\$0.00	\$0.00	\$203.09	(\$2,756.00)
Fund Balance, Ending	\$0.00	\$0.00	\$5,230.09	\$2,474.09

**Juvenile Case Manager Fund
Fund-07**

General

The Juvenile Case Manager Fund is dedicated and may only be spent on certain, statutorily defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Juvenile case manager fund is restricted, and expenses must relate to juvenile case management.

Condition

Presently, the Juvenile Case Manager Fund recorded in the general fund, these funds will be moved to a dedicated fund independent of the City’s General Fund.

	FY 2020-21 Actuals	FY 2021-22 Adopted	FY FY 2021-22 Estimate	FY 2022-23 Proposed
Starting Fund Balance	\$0.00	\$0.00	\$1,108.11	\$1,318.11
REVENUES				
Juv Case Manager Fee			\$208.00	\$300.00
Interest Income			\$2.00	\$4.00
Total Revenues	\$0.00	\$0.00	\$210.00	\$304.00
EXPENDITURES				
Professional Services			\$0.00	\$0.00
Total Expenditure	\$0.00	\$0.00	\$0.00	\$0.00
Net Change in Fund Balance	\$0.00	\$0.00	\$210.00	\$304.00
Fund Balance, Ending	\$0.00	\$0.00	\$1,318.11	\$1,622.11

**Jury Fund
Fund-08**

General

The Jury Fund is dedicated and may only be spent on certain, statutorily defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Jury fund is restricted, and all expenses must be related to pulling a jury pool, and jury payments.

Condition

Presently, the Jury Fund recorded in the general fund, these funds will be moved to a dedicated fund independent of the City's General Fund.

	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimate	FY 2022-23 Proposed
Starting Fund Balance	\$0.00	\$0.00	\$10.95	\$15.25
REVENUES				
Court Jury Fee			\$4.30	\$6.00
Interest Income			\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00	\$4.30	\$6.00
EXPENDITURES				
Juror Payment			\$0.00	\$0.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Net Change in Fund Balance	\$0.00	\$0.00	\$4.30	\$6.00
Fund Balance, Ending	\$0.00	\$0.00	\$15.25	\$21.25

**Court Technology
Fund-08**

General

The Court Technology is dedicated and may only be spent on certain, statutorily defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Court Technology Fund is restricted, and all expenses must be utilized to purchase or maintain technological enhancements for Municipal court or the municipal court of record.

Condition

Presently, the Court Technology recorded in the general fund, these funds will be moved to a dedicated fund independent of the City's General Fund.

	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimate	FY 2022-23 Proposed
Starting Fund Balance	\$0.00	\$0.00	\$6,403.11	\$6,586.53
REVENUES				
Court Technology Fee			\$177.00	\$240.00
Interest Income			\$6.42	\$7.00
Total Revenues	\$0.00	\$0.00	\$183.42	\$247.00
EXPENDITURES				
Equipment			\$0.00	\$0.00
Software				\$4,700.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$4,700.00
Net Change in Fund Balance	\$0.00	\$0.00	\$183.42	(\$4,453.00)
Fund Balance, Ending	\$0.00	\$0.00	\$6,586.53	\$2,133.53

**Parks Grant Fund
Fund-10**

General

The Parks Grant Fund is grant funding and transfers from other sources to assist with the buildout of a new City Park

Policy

All grant revenue related to the park is accounted for in this fund and must be utilized for per approved projects.

Condition

This is new fund, that is being established to account for all revenues and expenses that relate the building of a new park.

	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Estimate	FY 2022-23 Proposed
Starting Fund Balance	\$0.00	\$0.00	\$0.00	(\$23,200.00)
REVENUES				
TPWD Grant			\$0.00	\$150,000.00
Sponsorships		\$0.00	\$0.00	\$71,133.00
Interest Income			\$0.00	\$50.00
Transfer In				\$142,973.00
Total Revenues	\$0.00	\$0.00	\$0.00	\$364,156.00
EXPENDITURES				
Buildings - Park Project		\$0.00	\$0.00	\$358,356.00
Professional Services		\$0.00	\$23,200.00	\$5,800.00
Total Expenditures	\$0.00	\$0.00	\$23,200.00	\$364,156.00
Net Change in Fund Balance	\$0.00	\$0.00	(\$23,200.00)	\$0.00
Fund Balance, Ending	\$0.00	\$0.00	(\$23,200.00)	(\$23,200.00)

Capital Improvements Project Fund Fund-11

General

The Capital Improvement Projects Fund is dedicated to projects that will be paid for utilizing bonds proceeds from previous bond elections.

Policy

The Capital Improvement Projects Fund is funded by bond proceeds from debt that City of New Fairview issued, or by transfers in from the General Fund. The projects that this funding will be utilized for have been predetermined and approved by the New Fairview City Council.

Condition

Presently, the Capital Improvement Projects Fund revenues and expenditures are recorded in a dedicated fund independent of the City's General Fund.

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Proposed
REVENUES			
2021 CO Bond	\$3,005,794.15	\$0.00	\$0.00
Transfer from Gen Fund	\$21,584.75	\$120,000.00	\$85,000.00
CDBG Grant	\$0.00	\$0.00	\$350,000.00
Interest Income	\$0.00	\$0.00	\$500.00
TOTAL REVENUES	\$3,027,378.90	\$120,000.00	\$435,500.00
EXPENDITURES			
Chisolm Hills Road Project	\$507,834.63	\$2,506,240.69	\$142,848.35
CDBG Road Project	\$0.00	\$0.00	\$527,000.00
S County Line Road Bridge	\$21,584.75	\$0.00	\$0.00
TOTAL EXPENDITURES	\$529,419.38	\$2,506,240.69	\$669,848.35
FUND BALANCE			
Net Change in Fund Balance	\$2,497,959.52	-\$2,386,240.69	-\$234,348.35
Fund Balance, Beginning	0	\$2,497,959.52	\$111,718.83
Fund Balance, Ending	\$2,497,959.52	\$111,718.83	-\$122,629.52